

By PwC Deutschland | 06 March 2025

Five Member States to pay financial penalties for failing to transpose Whistleblowers directive

Following a failure to fulfil their obligations, five Member States are held liable by the European Court of Justice to pay financial penalties for failing to transpose the Whistleblowers directive. They must pay a lump sum to the Commission; Estonia, if it has still not transposed the directive, must also pay a daily penalty payment.

Background

In several separate actions, the Commission has requested the ECJ to declare that, by failing to adopt the provisions necessary to comply with the Whistleblowers directive and, in any event, by failing to communicate those provisions to the Commission, Germany, Luxembourg, the Czech Republic, Estonia and Hungary have failed to fulfil their obligations under that directive. It has also called for financial sanctions to be imposed on all those Member States in the form of lump sums. As regards Estonia, if its failure to fulfil obligations, which persisted on the date on which the action against that Member State was brought before the Court, were still to continue at the time of delivery of the judgment, the Commission has requested the Court to impose a penalty payment on it.

Decision

Emphasizing the importance of the transposition of that directive in view of the high level of protection it affords to whistleblowers who report a breach of EU law the Court upholds the Commission's actions by rejecting the arguments put forward by the Member States concerned, and imposes on them the financial penalties as set out in ECJ's [press release No. 29/25](#) of 6 March 2025.

More details to be found in the full text of the judgments [C-149/23](#) (Germany), [C-150/23](#) (Luxembourg), [C-152/23](#) (Czech Republic), [C-154/23](#) (Republic of Estonia) and [C-155/23](#) (Hungary).

Keywords

[Whistleblowing](#), [penalty](#)